



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

September 17, 2019

Robert K. Eulau  
Chief Financial Officer  
Western Digital Corporation  
5601 Great Oaks Parkway  
San Jose, California 95119

**Re: Western Digital Corporation**  
**Form 10-K for the Fiscal Year Ended June 28, 2019**  
**Exhibit No. 10.21**  
**Filed August 27, 2019**  
**File No. 001-08703**

Dear Mr. Eulau:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance